

# THE TAY'S DEAD.

No Man Lives to Relate the Tragedy of the Frith.

WHAT TWO TRAVELLERS SAW.

A Sudden Flash and a Shower of Falling Sparks.

WOULD THE TRAIN CROSS?

Crawling to the Gap in the Bridge and Looking Down.

UNDER THE QUICKSAND

Divers Unable to Recover the Bodies of the Drowned.

DUNDEE IN MOURNING.

[BY CABLE TO THE HERALD.]

LONDON, Dec. 29, 1879.

The first official tidings of the appalling catastrophe on the Tay Bridge were conveyed by the manager of the North British Railway, who telegraphed from Leuchars at four o'clock this morning:—"Several large girders, along with the last train from Edinburgh, were precipitated into the river last night. There were nearly three hundred passengers, besides the company's servants, all of whom are believed to have perished." This was quickly followed by a despatch from Edinburgh, saying:—"The portion of the bridge which fell consisted of several large superincumbent girders at the central and navigable portion of the river, which averages from forty to forty-five feet in depth. The train would fall about eighty-eight feet before reaching the water. Some time elapsed before the nature of the disaster was ascertained. The damage to the bridge and the badness of the weather interfered with the transmission of the news, and it is unknown whether the girders were blown down before the train entered the bridge or were carried away with it, and it will probably never be ascertained, as there are no survivors. The bridge was only opened for traffic in May, 1879. It was considered a triumph of engineering skill. It was about two miles long and had eighty-five spans, the widest of which was 245 feet. At the highest point it was 130 feet above high water."

COUNTING THE TICKETS.

The train left Edinburgh at fifteen minutes past four in the afternoon. It consisted of four third class cars, one first class and one second class and the brakeman's van. At the last station before entering the bridge the tickets were taken. How many of these were taken nobody seems to know with any exactitude. A telegram from Dundee states that there was only fifty-six; but these do not account for the number of young children requiring no tickets, nor for the number of railroad employes, nor for the number of passengers for Broughty Ferry, whose tickets were not taken up. However, if this statement is correct, it is evident that the loss of life has been greatly overestimated. Indeed, the railroad authorities now estimate the total number of lives lost at seventy-five. Vast quantities of wreckage, such as the doors and the roofs of carriages, pieces of the bridge and articles of wearing apparel, are coming ashore. The entire thirteen girders of the long central spans of the bridge are gone. The night was one of bright moonlight, but the wind was blowing a hurricane. The Provost of Dundee and party of citizens, who accompanied him in a steamer to the scene of the disaster, returned to Dundee in the afternoon. A search was made about the bridge in small boats, but no trace of any survivors could be found. Six bodies were subsequently recovered. The gap in the bridge is about half a mile long, comprising eleven of the longest spans, each 245 feet in length, and one span of 145 feet in length.

LIST OF THE VICTIMS.

The following names of officials and passengers supposed to be on the ill fated train have been supplied by officers of the company and by relatives and friends of the passengers who were waiting at the station:—

OFFICIALS.  
DAVID McBEATH, guard.  
DAVID MITCHELL, guard.  
JOHN MARSHALL, driver.  
DONALD MURRAY, stoker; all of Dundee.

PASSENGERS.  
Ex-Chancellor DAVID JOHNSON.  
JOSEPH ANDERSEN, compositor.  
Mrs. MELDRUM.  
JAMES DUNCAN.  
DAVID JOHNSTONE.  
ROBERT WATSON, with DAVID and ROBERT, his sons.  
DAVID SCOTT, goods guard.  
ROBERT SYME, clerk.  
JAMES LESLIE.  
ARCHIBALD BAIN.  
JESSIE BAIN.  
DAVID NEISH, teacher and registrar.  
JAMES PEEBLES, apprentice.  
GEORGE JOHNSTONE.  
Mrs. CHEAP.  
THOMAS ANNAND.  
WILLIAM and ALEXANDER ROBERTSON.  
WILLIAM and DAVID McDONALD.  
DAVID GRAHAM.  
PETER SALMOND.  
Mrs. MANN.

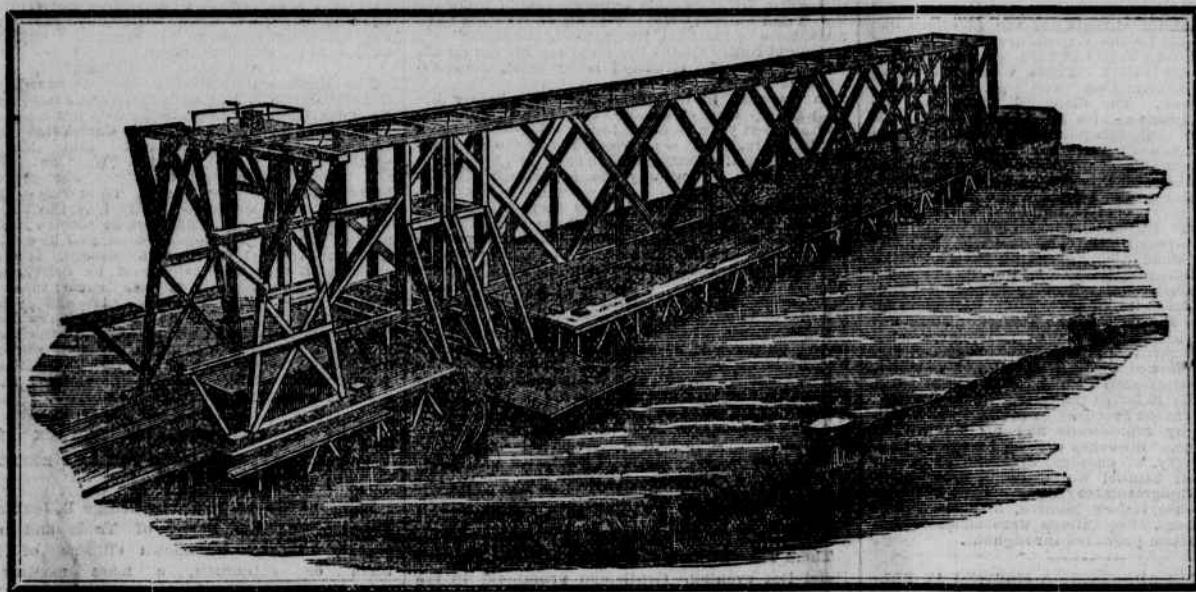
LIZZIE BROWN.  
JOHN HAMILTON.  
ALICE UPTON.

FURY OF THE GALE.

The gale which destroyed the Tay Bridge was the most violent ever seen in Scotland since the memorable storm of January, 1868. From the time the gale began it continued to increase in fury until a perfect hurricane raged from the south southwest. The streets of Dundee were covered with debris. Chimney pots and slates went whirling through the air, causing great danger to foot passengers. The streets were almost deserted until the rumor of the demolition of the famous bridge attracted hundreds to the shore of the Tay. Reports from Glasgow, Paisley, Greenock and Edinburgh say that the storm raged with great violence. The wind blew in tremendous gusts. The rain was drenching. All the accounts mention the continuous howling and roar of the wind, which deafened the falling crash of the whole central portion of the immense Tay

certain that any forces but those of the winds and waves were attacking the ill fated structure at the moment it gave way. The subsequent arrival and loss of the train added immediately to the horror of the catastrophe, but had no share in promoting it. We are therefore at first sight confronted with the plain fact that the bridge, which was built by men who had full knowledge of the dangers to which it must necessarily be exposed, barely survived a year and a half before succumbing to the gale. The question, How was this possible? will be put in the most searching way. We are much mistaken if anything short of a complete answer will satisfy the public. There is something more at stake than our national reputation as engineers for the moment, however; it remains only to sympathize in the terrible bereavement which the news proclaims. Hundreds of homes throughout the land are in bereavement, all the more cruel seeing that there will be a strong opinion that the disaster which caused it ought never to have occurred."

SKETCH SHOWING FOUR SPANS OF THE FINISHED BRIDGE.



Bridge, which has hitherto been regarded as one of the wonders of the world.

DIVERS AT WORK.

It has been officially ascertained that the number of passengers cannot exceed ninety. This information has been obtained after most minute inquiries by the railway authorities and may be relied on. This afternoon divers' operations were conducted. Two successive attempts were made to reach the wrecked train with a view of discovering the bodies of passengers. On the first occasion the river was so muddy that nothing of a distinct character could be learned. On the second occasion the weather was so equally that the diver could not descend. Singularly enough only one body was washed ashore. It was that of a lady about sixty years

HOW THE NEWS WAS BROUGHT TO DUNDEE—THE PERILOUS ADVENTURE OF TWO RAILWAY OFFICIALS—THE SIGNAL MAN WAITING FOR THE TRAIN.

[From the Evening Telegram of yesterday.]

LONDON, Dec. 29, 1879.

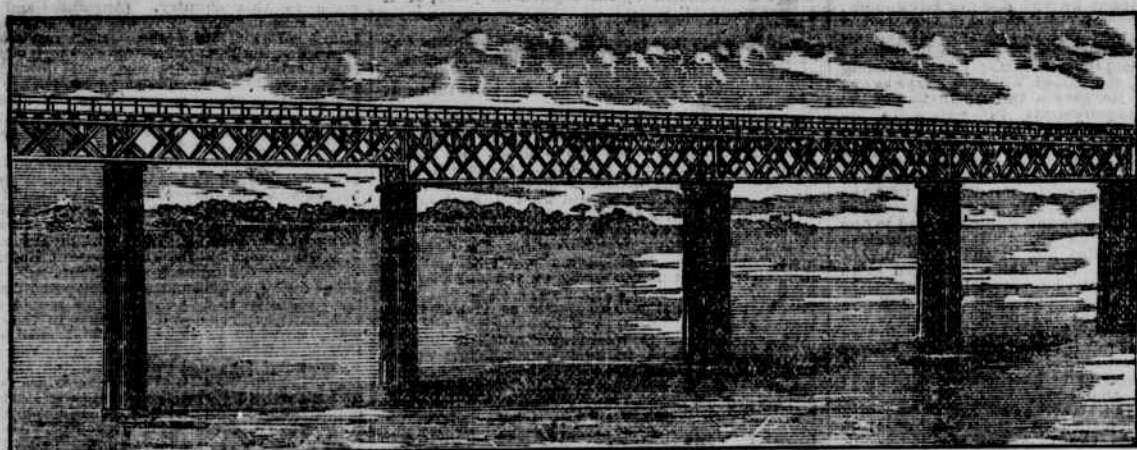
The appalling railroad tragedy near Dundee, in Scotland, by which 315 people lost their lives in the Frith of Tay, has sent a thrill of horror through the British Isles. Six bodies have been recovered so far, and in all probability many days will elapse before divers can bring to the surface the railroad carriages in which the other victims are entombed. Thousands of people are anxiously awaiting news in Dundee and Edinburgh. The scene at the broken bridge this morning is a most pathetic one, wives,

railway train and causing the loss of some two hundred lives, was the largest structure of the kind in the world extending across a running stream. Its construction was considered as the greatest feat of bridge building ever accomplished by English engineers—regard being had to the cheapness, simplicity and strength of the structure, the difficulties surmounted in erecting it and the ingenious means devised for overcoming them. The problem was to construct a bridge nearly two miles long (10,321 feet) over a tidal river, liable to enormous floods exposed to heavy gales from east to west, and having a bottom, not of hard rock which would quickly furnish an unyielding support, but of soft alluvial deposit. The object of the work was to shorten the route between Edinburgh, Glasgow and Dundee, and to enable traffic to be taken directly across the Frith by rail into the latter city, instead of being ferried across or transported around a considerable detour by way of Perth.

BUILDING THE BRIDGE.

The work was begun in 1871 under the engineering supervision of Mr. Thomas Bouch, and was operated

SKETCH SHOWING ONE OF THE SPANS ON A FLOAT READY TO BE PLACED IN POSITION.



of age. Her body was removed to a room at the station waiting for identification and fitted for the reception of the dead. It affords accommodation for more than a hundred persons. Sir Thomas Bouch, the engineer of the bridge, with a number of other engineers, made an inspection to-day. They found that the whole pier foundations were intact.

CAUSE OF THE CATASTROPHE.

The opinion of himself and others is that the train proceeded without interruption until it reached the high girders. Then one or more of the back carriages went off the rails, coming against the lattice-work, and tore the structure to pieces, causing the frightful disaster. The showers of sparks seen by those on shore are believed to have been caused by the collision of the carriages with the iron work. Her Majesty promptly made inquiries, and the following message was received by Provost Brownlee from Sir Henry Ponsonby this afternoon:—"Sir Henry Ponsonby to the Provost of Dundee:—Can you give me particulars of the appalling calamity reported to have taken place on the Tay Bridge? The Queen is inexpressibly shocked. She feels most deeply for those who have lost friends or relatives in this terrible accident." The Provost replied by giving full details of the accident.

To-night Major Marindon arrived at Dundee. He will institute a searching inquiry concerning the cause of the disaster. Nothing will be permitted to be removed from the wreck, meanwhile, the divers will make another effort to-morrow. The place where the train sank is full of quicksands, and if the bodies of the drowned are not recovered within a few days they will become embedded with the cars beyond recovery.

WHO IS TO BLAME?

The Standard has the following editorial remarks on the disaster:—"When the first feeling of horror has subsided the time will have arrived for a strict and severe investigation into the causes of the accident. That the bridge was peculiarly liable to assaults of the tempest was shown in a very marked manner during the course of its construction. The gale which raged yesterday, though undoubtedly very fierce, was not so exceptionally violent as to be beyond the limit of force for which due provision ought to have been made. But it does not as yet appear

brothers, husbands and lovers all broken hearted and despairing. No sadder spectacle could be witnessed in God's world. A large number of steamers and small craft are around the spot where the catastrophe occurred. The tidings of the disaster were first conveyed by a gentleman who had left his house with a friend while the southwest gale was blowing with all its fury. They began discussing whether, on such a night, the Edinburgh train would venture across the bridge. They then went to the block telegraph signal box, situated at the north end of the bridge, where they found a number of men, also anxiously awaiting information on the subject.

HOW THE TRAIN WENT DOWN.

Some of them asserted that they had seen the lights of the train in question enter on the bridge and cross the lower spans into the high girders; then they saw a sudden shower of fire, which, with the lights of the train, seemed to descend with great velocity into the river; then perfect darkness followed. Minutes and minutes passed, but no signs of the train were seen, and the people asked themselves were these really the lights of the Edinburgh train they had seen so suddenly quenched. The horror-stricken beholders made vehement appeals to the signal man to ascertain the truth. He replied that all he knew of the matter was that the train had been signalled to him from the south end of the bridge at nine minutes past seven o'clock. Discovering no indications of the approach of the train the signal man endeavored to telegraph to the south end of the bridge, but between fourteen and seventeen minutes communication ceased. The news was conveyed to James Smith, master of the Tay Bridge Station, and it spread like wildfire. Crowds from Dundee and the adjoining neighborhood thronged the north end of the bridge.

A PERILOUS ATTEMPT.

In order to ascertain the real state of affairs two men volunteered to venture out on the bridge to make a personal investigation. They were James Roberts, locomotive superintendent of the North British Railway, and James Smith, in charge of the Tay Bridge Station. As they advanced upon the bridge the gale seemed to increase in fury and almost swept them off their feet. They persevered, however, and made their way forward slowly and with difficulty,

clinging at times to the rails to prevent themselves from being carried away by the fierce storm and flung into the boiling waves of the Frith, ninety feet beneath. At length, after infinite toil, their hands lacerated and bleeding, they reached the brink of the awful abyss. The magnitude of the calamity was then revealed to their horror-stricken eyes. Roberts, although stunned and dazed for the moment, determined to push his investigations still further. He crawled out to the point where the high girders begin, and found that the whole thirteen girders had disappeared. Each girder was 245 feet in width and weighed 250 tons. They formed a sort of tunnel in the middle of the bridge. The waves roared beneath around the bare iron piers, and one-third of the whole structure had vanished, leaving as melancholy monuments thirteen stumps of brickwork in the Frith.

STRUCTURE OF THE BRIDGE.

The great bridge across the Frith of Tay, in Scotland, which has just fallen, carrying down a crowded

adoption of a lighter top boom safe by dividing the bearing more intimately. The depth of the girders was one-eighth of the span. The cross girders were of pitch pine, twelve inches by nine inches, the rails being carried on longitudinal beams seventeen inches by seven inches. A noteworthy feature of the bridge was that on the large spans of 245 feet the engines and trains ran between the girders, the rail platform resting on the bottom booms, but on all the other spans the trains ran on platforms fixed on the upper booms. This plan aimed to secure a more even gradient and a cheaper construction.

OBSTACLES OVERCOME.

It would occupy far too much space to describe in detail the succession of apparently insurmountable obstacles which the ingenuity and skill of the builders overcame during the progress of the work, or the novel engineering feats which were accomplished. The huge girders for the 245 foot span, although weighing 250 tons each, were put together on shore, floated in the swift stream, and then hoisted bodily into place by the rising of the tide and by new arrangements of powerful hydraulic rams. The placing of these girders and the erection of the iron piers were carried on simultaneously, the pier itself being consolidated after the girders had been placed in position. In laying the foundations in the cylinders the workmen labored in compressed air, and new methods of protecting them from its effects had to be devised. New machinery was constructed for handling the huge cylinders, and even the electric light was pressed into service, as on this work, in 1877, it found one of its first and most extensive utilizations in the illumination of the shops and yards at night while the building of the superstructure was being hurried to completion.

A MASTERPIECE COMPLETED.

In its design, construction and its successful accomplishment England reaped the Tay Bridge as a masterpiece. It was something which American bridge builders—wonderfully rapid and daring as their advancement had been—had not yet achieved. "Even our American cousins have got all due credit for the big things they have done in this direction," crowed the Newcastle Chronicle in 1874, "the fact will still remain that the Tay Bridge is in its way perhaps the most remarkable structure in the world." That the bridge was amply strong to sustain any wind pressure to which it might be subjected was believed by its engineers to be beyond doubt. It was in answer to other engineers, who flatly asserted that the structure would be blown over, that one of its promoters said in a published paper in Engineering, "The exposed surface of one large pier is about eight hundred square feet, and of the superstructure, which depends upon it, about eight hundred feet more, and so, giving eight hundred feet for a train above, we have 2,400 square feet. Twenty-one pounds per square foot is the force of a very strong gale, but it would take no less than ninety-six pounds per square foot on the surface given to overturn the pier. Even the most severe hurricane on record would equal only one-half this resistant power."

THE OFFICIAL TEST.

It is also of especial interest now to turn to the results of the official test of the bridge, the latter being conducted soon after the completion of the structure early in March, 1878, by Major General, Inspector of Railways for Scotland, five locomotive engines, with their tenders, aggregating a weight of 360 tons, were distributed over one of the largest spans of 245 feet in length. This load was first placed on the girder as a dead load and then as a moving quantity—the utmost deflection or bending being only 1 1/4 inches. It was determined that this weight was fully double that of all the passenger carriages and three times that of all the freight carriages which could be got on the span. Speaking of this test Engineering says:—"The result is the complete establishment of this fact (so important to the public) that the bridge is strong out of all proportion to the possible necessities. As a matter of fact, the load which the structure is calculated to carry is six times greater than that to which it was subjected by General Hutchinson."

INQUIRY INTO THE CAUSE.

Further details of the falling or blowing down of the bridge must be had before an opinion as to the true cause of the disaster can be reached. That an accurate recognition of this cause is of immense importance to the public goes without saying. A bridge, the construction of which has taken nearly seven years, built close to a region which produces some of the finest iron in the world, embodying in itself the most recent and novel improvements in engineering practice; and more than all this, proved apparently, as conclusively as figures and actual tests can be made to show, to possess twice the resistance necessary to withstand the blast of the fiercest hurricane, and six times the strength needed to hold up the heaviest railway load which can be heaped on it, does not tumble down in a strong gale without very palpable cause. If the material was at fault, then, as exporters of large amounts of such metal, we should know the fact; if this form of bridge, which may constantly be chosen for its cheapness, apparent strength and economy of material is bad, it is important that this should be clearly defined; if the designers and builders of the bridge have been misled by erroneous theories in engineering science it is still more important that these should be exposed and refuted. Two such disasters as that of Ashueland, in this country, and that which has just occurred in Scotland, both chargeable to English speaking engineers, and both to the modern system of iron bridge construction, may well arouse distrust of accepted engineering practice in this specialty and invite closer investigation of the principles and data on which it depends.

DESCRIPTION OF THE ILLUSTRATIONS.

The accompanying cuts, for which we are indebted to Messrs. Munn & Co., will give the reader a good idea of the plan on which the bridge across the Frith of Tay was constructed. The first shows one of the girders ready to be floated into position between the piers. It will be noticed that the depth of the trusswork is very great, amounting to one-eighth the length of the span, and, consequently, the superstructure was capable of standing a tremendous vertical strain. The surface exposed by each span to the lateral action of the wind is about two hundred feet, but the lattice-work being very open the effects of even a strong gale would hardly be apparent unless the joinings of the spans on the abutments were defective. The lower cut shows how several spans of the bridge looked when in position. Thirteen spans over that part of the river which is generally used for navigation are 240 feet long, and the piers are so high that at the highest water there is a space of eighty-eight feet of clear waterway left, which is more than sufficient for the class of vessels plying from Dundee to places above the bridge. This section of the bridge is not shown in the cut. The vertical distance between the girders composing these spans is so great that the trains can pass between them, the roadway being laid on the bottom girders. In the other parts of the bridge this great height is not required and the piers have therefore been made much lower. The tops of the spans in this part are on the same level as the bottoms of the high ones previously referred to, so that the structure has a most peculiar appearance when looked at from the side, and it is difficult to tell how a train can climb the apparent obstacles in the shape of the larger spans. As soon, however, as a train is seen to pass over one set of girders and between the others the illusion is immediately dispelled. When examined from a height the whole structure has the appearance of a great S. This is caused by the fact that in order to join the land portions of the line to the track on the bridge it was found necessary to have a large curve, extending nearly a quarter of a circle, on the north, and one of less length on the south end.

A KENTUCKY TRAGEDY.

CINCINNATI, Ohio, Dec. 29, 1879. A despatch from Paris, Ky., says that Flat Rock is excited over a shooting affray which took place between a negro named Simpson and a constable named Gibson. The latter attempted to arrest Simpson, who drew a revolver and shot the constable in the thigh. Gibson returned the shot with a derringer, the ball taking effect in Simpson's groin. Gibson then shot Simpson in the left breast with a revolver. Simpson is reported to have died to-night.

## WASHINGTON.

FROM OUR REGULAR CORRESPONDENT.

WASHINGTON, Dec. 29, 1879.

THE LEGAL TENDER TEST CASE.—MEMORABLE DENIAL OF SENATOR EDMUNDS' MOTION TO ADVANCE IT ON THE CALENDAR.—POSITION OF THE COURT.

It is said by those familiar with the practice of the United States Supreme Court that it is very doubtful whether the motion made by Senator Edmunds to have the legal tender suit advanced will be granted. The reason given is that the suit is one in which the government of the United States is directly interested, and no official has appeared for the government. As at present there are but eight judges capable of discharging the duties assigned them, it is possible that the case for certain that, after argument, the polling of the Court might disclose that its members were equally divided. In that event the issue would be settled and remain as it is, to be reargued at some future day. And in this connection it is said that the justices are not unmindful of the criticism passed upon the Court when the legality of the Legal Tender act was first argued at the December term in 1869 and again two years later. There are now three new members of the Court—namely, Chief Justice Waite, Justice Hunt and Justice Harlan. Justice Hunt being incapacitated for duty, there remain only eight members. Of these Justices Clifford and Field heard both arguments and are already known to be committed against the legality of the Legal Tender act, while of the remainder of the old members who heard the argument in the legal tender case at the December term of the Court in 1870, Justices Miller, Swayne, Strong and Bradley are on record as sustaining the validity of that act for certain purposes. The opinions of Chief Justice Waite and Justice Harlan have never been evoked.

Without drawing a parallel it is said that a majority of the justices, if not the entire number, are averse to involving the Court at the present time in the consideration of a question in advance which is fraught with political issues, and that, too, upon the eve of a Presidential election. The fact that the case must come up some time, it is said, does not bear upon the motion submitted for its advancement now. The very purpose of the motion is to obtain a final decision upon the validity of the issue by the government of certain legal tender notes in time of peace, which are known by the record submitted to be no part of the issue decided to have been necessary as a war measure. The decision of the Lower Court in this case being only *pro forma*, that, in connection with the possibility of an evenly divided court upon the opinion sought, has given rise to the report that the motion of Senator Edmunds will be denied.

GENERAL SHERIDAN AND THE UTE TROUBLES.

The Secretary of War said to-day that while the department was exercising unusual vigilance in the neighborhood of the Ute reservation, there was no danger of an attack apprehended at this season of the year. He said he didn't know of any reason why General Sheridan should not accompany the ex-President on his trip to Cuba, as General Sherman would give the Indian troubles his undivided attention, and the movements of the troops in such campaigns were made by telegraphic orders and couriers, so that if General Sheridan was in Chicago he would do no more than General Sherman could do in Washington. For that reason he did not anticipate any necessity for refusing General Sheridan permission to go beyond the sea.

THE LOTTERY WAS—CLOSE OF THE ARGUMENT IN THE SUIT AGAINST THE POSTMASTER GENERAL—VICTORY FOR THE DEPARTMENT ANTICIPATED.

The hearing in the lottery case before the Supreme Court of this district was completed to-day, Senator Carpenter closing for the lottery men. The present hearing is upon an amended bill which was filed on the day when Chief Justice Carter was ready to deliver his opinion. Just as he was about to begin his reading the lottery attorneys made a motion to dismiss their bill, with notice that they desired to file an amended one. This was granted. The move was understood to be for the purpose of securing delay and avoiding for the time the weight of an adverse decision from Judge Carter. Those members of the Bar who have been following the matter, being attracted by the unusual array of counsel, are of the opinion that no such additional points have been brought out in the second hearing as will change the opinion of the Court as made up at the close of the first hearing. The officers of the Post Office Department are confident that the Postmaster General will be fully sustained by the Court, when the lottery men will at once take an appeal to the Supreme Court. In the meantime, however, the department will continue to enforce its orders, and before the Supreme Court render a final decision in the case it is hoped by the officers of the Post Office Department that Congress will have passed a law which will clearly define the powers of the Postmaster General and fully sustain him in the position he has now taken. It is said that a powerful array of legal talent will be engaged as well as the usual appliances of the lobby to defeat any legislation of the kind recommended by the Post Office Department.

The complainant rests his application for an injunction upon the following propositions:—

First—That the act of Congress upon which the action of the Postmaster General is based is unconstitutional and void as vesting judicial power in the Postmaster General, as inflicting punishment without trial, and as depriving the person of life, liberty or property without due process of law.  
Second—That it is the duty of the judicial branch of the government to restrain proceedings of the Postmaster General which would produce results forbidden by the constitution.  
Third—That an injunction mandatory in fact will be granted by a court of equity in such a case as this, in order to prevent continuing wrong, and that the Postmaster at New Orleans is the Postmaster General's agent in continuing the wrong.  
The argument for the Postmaster General, briefly stated, is as follows:—

First—That the act is constitutional. 1. Because it does not confer judicial powers, but simply calls for the exercise of judicial functions necessary for administrative purposes. 2. That it does not deprive the citizens of all remedies but only of certain postal facilities, and that this is only a result and not the purpose of the statute, which is the "protection of the mail."  
Second—That the registry system is a peculiar privilege to be enjoyed only by those who do not abuse its facilities and subject to the condition expressed in the case of the Postmaster General, that the Postmaster at New Orleans is the Postmaster General's agent in continuing the wrong.

THE JAPANESE LEGATION AND THE EX-PRESIDENT.

DENIE.

In the despatch printed in the HERALD of yesterday from Philadelphia there were one or two errors in regard to matters relating to the Japanese Legation. Minister Yoshida Kiyomori has not returned to this country as yet, and while Mr. Yoshida Djiro, the Chargé d'Affaires in Washington, did call and pay his respects to the ex-President, and had a pleasant interview, he did not receive or present a cable despatch from the Mikado.

BEATEN AND STABBED.

Michael J. Lawlor, barkeeper in the saloon No. 409 Greenwich street, on Sunday night attempted to disperse a crowd of loafers who had gathered in front of his place, when they beat him and one of the crowd stabbed him in the head with a knife. He fell down unconscious, and a policeman subsequently took him to the hospital where his wounds were dressed. The injuries inflicted were very severe. He recognized John Ryan, nineteen years old, of No. 430 Washington street, as his assailant, and the young man was arrested. In the Tombs Court yesterday the prisoner claimed he was kicked by Lawlor before he stabbed him. He was held for trial.

THE FISCAL YEAR.

The Kings County Board of Supervisors' special committee, to whom was referred the question of changing the fiscal year of the county in order to have it commence on January 1 instead of August 1, concluded their work yesterday. They decided to report, for passage by the Legislature, a general act allowing boards of supervisors to establish or change fiscal years. The committee also recommended a bill compelling the Comptroller to pay the County Treasurer the state and county taxes levied on the city, in full, before July 1, the city authorities, if necessary, to issue certificates of indebtedness to make such payments.